MID-AMERICA STEEL CORP.

20900 ST. CLAIR AVE. CLEVELAND, OHIO 44117 (216) 692-3800 FAX (216) 692-3803 1-800-282-3466

EPA Region 5 Records Ctr.

October 6, 2003

U.S. Environmental Protection Agency ATTN: Mrs Mila V. Bensing Emergency Enforcement & Support Section, SE-5J 77 West Jackson Boulevard Chicago, IL 60604-3590

Dear Mrs. Bensing,

We are writing to confirm our recent phone conversation concerning the IWI Inc. site, Summit, Illinois. As we told you, Mid-America Steel Corp. has never had any waste transactions with IWI Inc.

We are a steel processor and service center. We perform no chemical processes on our material. Our steel is purchased in coil form from major U.S. mills. We then slit it to narrower widths or level (flatten) it and cut it into sheets.

Our sole experience with IWI is that we sold them a few loads of steel in 1998 and 1999. We had no other transactions with IWI Inc.

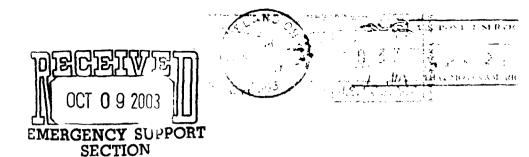
Yours truly,

Richard Sawczak Administrator'

Mid-America Steel Corp.

MID-AMERICA STEEL CORP. 20900 ST. CLAIR AVENUE

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